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STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
LAPORTE COUNTY SOIL AND WATER
CONSERVATION DISTRICT
LAPORTE COUNTY, INDIANA

January 1, 2007 to December 31, 2009



FILED

07/16/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials	2
Independent Accountant's Report.....	3
Financial Information:	
Schedules of Receipts, Disbursements, and Cash and Investment Balances	4
Notes to Financial Information	5
Examination Results and Comments:	
Cash Necessary to Balance, Bank Reconciliations.....	6
Official Bond – Financial Clerk	6
Prescribed Form	6
Exit Conference.....	7

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Gene Schmidt Roger S. Eggert	01-01-07 to 12-31-07 01-01-08 to 12-31-09
Chairman of the Board of Supervisors	Roger S. Eggert Myrna Harder Tony Ekovich	01-01-07 to 12-31-07 01-01-08 to 12-31-09 01-01-10 to 12-31-10
Office Manager	Sheila Batchelor	01-01-07 to 12-31-10



STATE OF INDIANA
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE LAPORTE COUNTY SOIL AND WATER
CONSERVATION DISTRICT, LAPORTE COUNTY, INDIANA

We have examined the financial information presented herein of the LaPorte County Soil and Water Conservation District (District), for the period of January 1, 2007 to December 31, 2009. The District's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above present fairly, in all material respects, the financial information of the District for the years ended December 31, 2007, 2008 and 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

August 2, 2010

LAPORTE COUNTY SOIL AND WATER CONSERVATION DISTRICT
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
GOVERNMENTAL FUND TYPE
As Of And For The Years Ended December 31, 2007, 2008 And 2009

	<u>Cash and Investments 01-01-07</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-07</u>
General	<u>\$ 40,329</u>	<u>\$ 36,567</u>	<u>\$ 25,337</u>	<u>\$ 51,559</u>
	<u>Cash and Investments 01-01-08</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-08</u>
General	<u>\$ 51,559</u>	<u>\$ 46,514</u>	<u>\$ 45,720</u>	<u>\$ 52,353</u>
	<u>Cash and Investments 01-01-09</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-09</u>
General	<u>\$ 52,353</u>	<u>\$ 66,817</u>	<u>\$ 86,855</u>	<u>\$ 32,315</u>

The accompanying notes are an integral part of the financial information.

LAPORTE COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The District was established under the laws of the State of Indiana. The District provides soil and water conservation services.

Note 2. Fund Accounting

The District uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is prepared and approved at the local level.

Note 4. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the District to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

LAPORTE COUNTY SOIL AND WATER CONSERVATION DISTRICT
EXAMINATION RESULTS AND COMMENTS

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

A comparison of the records to the bank account indicated a cash necessary to balance for the years 2008 and 2009 of \$276.61 and \$491.96, respectively.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

OFFICIAL BOND - FINANCIAL CLERK

An official bond was not filed in the Office of the County Recorder for the Financial Clerk of the Conservation District.

A financial clerk shall execute a surety bond in the manner prescribed by IC 5-4-1 [IC 14-33-5-18(b)]. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

PRESCRIBED FORM

The Ledger of Receipts, Disbursements and Balances (General Form No. 358) was not maintained for the years 2008 and 2009, instead of the prescribed form, a computerized monthly "Profit and Loss" statement was used.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

LAPORTE COUNTY SOIL AND WATER CONSERVATION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on August 12, 2010, with Sheila Batchelor, Office Manager, and Tony Ekovich, Chairman of the Board of Supervisors. The officials concurred with our findings.